

AMENDMENT #1: RELATING TO PROPERTY RIGHTS/ INELIGIBLE ALIENS

Reference: Article I, Section 2

Summary: Proposing an amendment to the State Constitution to delete provisions authorizing the Legislature to regulate or prohibit the ownership, inheritance, disposition, and possession of real property by aliens ineligible for citizenship.

Sponsor: The Florida Legislature

Background: Article I, Section 2 of the Florida Constitution provides that equal rights are for all in Florida, but creates a glaring exception for “aliens ineligible for citizenship,” who can be stripped of the right to own property by the Legislature. The exception dates to the early 1900’s and is common to many states’ law, and was directed at Asian-American immigrants (the “Yellow Peril.”) Senate Joint Resolution 166, filed in 2007, proposed this amendment. Only New Mexico and Florida still have these provisions in their constitutions, and both states’ leaders are asking voters to remove the language this year.

PRO:

- The amendment would remove an outdated and discriminatory passage from our Declaration of Rights.

CON:

- Constitutional action is not necessary at this time because there is no present Florida statute prohibiting ownership of property by aliens ineligible for citizenship.

AMENDMENT #2: FLORIDA MARRIAGE PROTECTION **AMENDMENT**

Reference: Article I, newly proposed section

Summary: This amendment protects marriage as the legal union of only one man and one woman as husband and wife and provides that no other legal union that is treated as marriage or the substantial equivalent thereof shall be valid or recognized.

Sponsor: Florida4Marriage.org

Background: A Florida statute already provides that marriage is only recognized between a man and a woman. An Orlando activist, John Stemberger, organized this ballot initiative, which is the only citizens' initiative on the ballot.

PRO

- Supporters say the amendment would protect children by ensuring that only one form of marriage, between a man and a woman, would ever be celebrated in Florida.
- The Florida statute that already provides for a single form of marriage could be overturned by a court on constitutional grounds.

CON:

- A statute already provides for a single form of marriage in Florida.
- Health care and pension benefit plans which cover unmarried couples living together and which are now legally valid may be adversely affected.
- Article I of the Florida Constitution, known as the Declaration of Rights, establishes rights, but this amendment would instead limit the right to marry.

AMENDMENT #3: CHANGES AND IMPROVEMENTS NOT AFFECTING THE ASSESSED VALUE OF RESIDENTIAL REAL PROPERTY

Reference: Article VII, sections 3, 4, and a new section

Summary: Authorizes the Legislature, by general law, to prohibit consideration of changes or improvements to residential real property which increase resistance to wind damage and installation of renewable energy source devices as factors in assessing the property's value for ad valorem taxation purposes. Effective upon adoption, repeals the existing renewable energy source device exemption no longer in effect.

Sponsor: Florida Budget and Taxation Reform Commission

Background: Increased value of residential property based on improvements designed to improve hurricane safety could not be assessed as taxable increased value.

PRO:

- Hurricane safety may be improved in residential property.
- Residential property values may be increased.
- The amendment may relieve the burden on non-renewable energy sources.

CON:

- Local revenues could suffer.
- Individuals' savings may be minimal.
- The amendment does not apply to new construction.

AMENDMENT #4: PROPERTY TAX EXEMPTION OF PERPETUALLY PRESERVED LAND; CLASSIFICATION AND ASSESSMENT OF LAND USED FOR CONSERVATION

Reference: Article VII, sections 3, 4, and Article XII, a new section

Summary: Requires Legislature to provide a property tax exemption for real property encumbered by perpetual conservation easements or other perpetual conservation protections, defined by general law. Requires Legislature to provide for classification and assessment of land used for conservation purposes, and not perpetually encumbered, solely on the basis of character or use. Subjects assessment benefit to conditions, limitations, and reasonable definitions established by general law. Applies to property taxes beginning in 2010.

Sponsor: Florida Budget and Taxation Reform Commission

Background: Numerous provisions of federal estate and tax law favor landowners who preserve their property in its natural state. This provision would provide further tax benefits to those landowners.

PRO:

- The amendment may encourage further conservation of land in its natural state.

CON:

- Local revenue will be decreased.
- Existing policies already favor those who preserve their land.
- The amendment would not require public access to the lands to which it applies.

AMENDMENT #5: ELIMINATING STATE REQUIRED SCHOOL PROPERTY TAX AND REPLACING WITH EQUIVALENT STATE REVENUES TO FUND EDUCATION

Reference: Article VII, sections 4, 9 and a new section; Article XII, section 28

Summary: Replacing state required school property taxes with state revenues generating an equivalent hold harmless amount for schools through one or more of the following options: repealing sales tax exemptions not specifically excluded; increasing sales tax rate up to one percentage point; spending reductions; other revenue options created by the legislature. Limiting subject matter of laws granting future exemptions. Limiting annual increases in assessment of non-homestead real property. Lowering property tax millage rate for schools.

Sponsor: Florida Budget and Taxation Reform Commission

Background: The tax reform commission has proposed that property taxes be lowered 25%, with the Legislature required to raise the 2010 sales tax by 1% to make up part of the shortfall that would result to school funding, and with the Legislature encouraged to make up the rest of the shortfall by other means, including more sales tax expansion, closing of sales tax loopholes, a possible services tax, and potential budget cuts.

PRO:

- The change would result in lower residential property taxes, along with higher sales taxes.
- The amendment might result in closing of some sales tax loopholes.

CON:

- The amendment increases sales tax, which is a less stable income source than property tax.
- The amendment makes no provision for adequate school funding after 2010.
- The amendment increases the tax burden on lower-income families.

AMENDMENT #6 : ASSESSMENT OF WORKING WATERFRONT PROPERTY BASED UPON CURRENT USE

Reference: Article VII, Section 4, and Article XII, new section

Summary: Provides for assessment based upon use of land used predominantly for commercial fishing purposes; land used for vessel launches into waters that are navigable and accessible to the public; marinas and drystacks that are open to the public; and water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities, subject to conditions, limitations, and reasonable definitions specified by general law.

Sponsor: Florida Budget and Taxation Reform Commission

Background: Access to public waterfront has been reduced as marinas and the like cannot afford to resist developers' offers to convert the land into condominium towers or other private buildings. The amendment would require those properties to be taxed based on their current use rather than on their "highest and best" use.

PRO:

- Access to public waterfront areas would more likely remain at current levels rather than continuing to diminish.
- This measure may reduce property taxes on working waterfront properties and thereby reduce pressure to sell those properties to developers.

CON:

- Local revenues would suffer.
- The measure allows the Legislature to define terms and impose conditions and limitations on any tax break working waterfront owners receive.

AMENDMENT #7: RELIGIOUS FREEDOM

Reference: Article I, Section 3

Summary: Proposing an amendment to the State Constitution to provide that an individual or entity may not be barred from participating in any public program because of religion and to delete the prohibition against using revenues from the public treasury directly or indirectly in aid of any church, sect, or religious denomination or in aid of any sectarian institution.

Sponsor: Florida Budget and Taxation Reform Commission

Background: The Florida appellate courts held in 2004 and 2006 that religious-school vouchers paid for by tax dollars are unconstitutional under the Florida constitution. This amendment, proposed by former members of Governor Bush's administration who served on the Budget and Taxation Reform Commission, would nullify one of the sections of the Florida Constitution that prevented the voucher system from becoming law; that section provides that state moneys cannot be appropriated to aid religious organizations. This amendment would also add a provision stating that religion cannot be used as a reason to deny participation in a public program.

PRO:

- Publicly funded faith-based programs that support, e.g., drug-addiction rehabilitation could more easily be created and approved.
- Religious groups believe they are discriminated against by current law which allows public economic support of public but not private schooling.

CON:

- The amendment "hides the ball:" it affects voucher programs but does not mention them by name.
- The amendment would remove money from the public-school system by re-routing tax money earmarked for public education to private schools.
- The taxpayers would pay for religious education.
- The measure is unnecessary: the law already allows religiously-based individuals and entities to participate in public programs.

AMENDMENT #8: LOCAL OPTION COMMUNITY COLLEGE FUNDING

Reference: Article VII, section 9

Summary: Proposing an amendment to the State Constitution to require that the Legislature authorize counties to levy a local option sales tax to supplement community college funding; requiring voter approval to levy the tax; providing that approved taxes will sunset after 5 years and may be reauthorized by the voters.

Sponsor: Florida Budget and Taxation Reform Commission

Background: The Legislature has allowed Miami-Dade County to levy a local-option sales tax to assist that area's community college.

PRO:

- Community colleges serve as a gateway to the university system and to greater employment opportunities; this amendment could increase their funding.
- Voters would have the option of denying any proposed local-option sales tax increase under the proposal.

CON:

- Sales taxes impose a greater burden on lower-income families.
- The measure shifts the burden of funding community colleges from state to local authorities.
- The amendment could create unequal opportunities for Florida residents based on the economy in their county of residence.

AMENDMENT #9: REQUIRING 65 PERCENT OF SCHOOL FUNDING FOR CLASSROOM INSTRUCTION; STATE'S DUTY FOR CHILDREN'S EDUCATION

Reference: Article IX, section 8; Article XII, section 28

Summary: Requires at least 65 percent of school funding received by school districts be spent on classroom instruction, rather than administration; allows for differences in administrative expenditures by district. Provides the constitutional requirement for the state to provide a "uniform, efficient, safe, secure, and high quality system of free public schools" is a minimum, nonexclusive duty. Reverses legal precedent prohibiting public funding of private school alternatives to public school programs without creating an entitlement.

Sponsor: Florida Budget and Taxation Reform Commission

Background: The Florida appellate courts held in 2004 and 2006 that religious-school vouchers paid for by tax dollars are unconstitutional under the Florida constitution. This amendment, along with Amendment 7, would nullify one of the sections of the Florida Constitution that prevented the voucher system from becoming law.

PRO:

- Some parents believe they are discriminated against by current law, which allows public economic support of public but not private schooling.
- Public money will be used to fund private schools and vouchers.

CON:

- The amendment would remove money from the public-school system by re-routing tax money earmarked for education to private schools.
- The 65% figure is arbitrary and has no basis in educational research.
- Voters may oppose one of the amendment's goals and approve of the other, and may not know whether to vote for or against the amendment for that reason.
- The amendment "hides the ball:" it affects voucher programs but does not mention them by name.